



U.S. Customs and  
Border Protection

January 28, 2021

**PUBLIC VERSION**

**EAPA Cons. Case Number: 7423**

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**Re: Notice of Determination as to Evasion**

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Pursuant to an examination of the record in Enforce and Protect Act (EAPA) Consolidated Investigation 7423, U.S. Customs and Border Protection (CBP) has determined there is substantial evidence that Classic Metals Suppliers (Classic Metals), Florida Aluminum Extrusion, LLC (Florida Aluminum), Industrias Feliciano Aluminum Inc. (Industrias Feliciano), Global Aluminum Distributor, LLC (Global Aluminum), H&E Home Inc. (HE Home), JL Trading Corp (JL Trading), and Puertas y Ventanas JM Inc. (Puertas y Ventanas) (collectively, the Importers) entered merchandise covered by antidumping duty (AD) order A-570-967 and companion countervailing duty (CVD) order C-570-968 on aluminum extrusions from China<sup>1</sup> into the customs territory of the United States through evasion. Substantial evidence demonstrates the Importers imported Chinese-origin extrusions that were either co-mingled or transshipped to the United States with a claimed country of origin as the Dominican Republic. As a result, no cash deposits were applied to the merchandise at the time of entry.

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<sup>1</sup> See *Aluminum Extrusions from the People's Republic of China: Antidumping Duty Order*, 76 FR 30650 (Dept. Commerce, May 26, 2011); see also *Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order*, 76 FR 30653 (Dept. Commerce, May 26, 2011) (collectively, the Orders).

## **Background**

On December 16, 2019, the Aluminum Extrusions Fair Trade Committee (AEFTC or the Alleger) filed an allegation against the Importers.<sup>2</sup> On January 10, 2020, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP's Office of Trade, acknowledged receipt of the properly filed allegation by the Alleger, a committee of domestic producers of aluminum extrusions.<sup>3</sup> TRLED found the information provided in the allegation reasonably suggested that the Importers entered covered merchandise into the customs territory of the United States through evasion. Consequently, CBP initiated investigations with respect to the Importers on January 27, 2020, pursuant to Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as EAPA.<sup>4</sup>

After evaluating all of the information on the record, on May 4, 2020, TRLED determined that reasonable suspicion existed that the aluminum extrusions imported into the United States from the Dominican Republic by the Importers were of Chinese-origin.<sup>5</sup> TRLED based its determination on the information provided in the allegation, information placed on the administrative record by CBP, multiple deficiencies in the Importers' CF-28 responses, and a site visit by government officials, which confirmed a lack of production capacity.<sup>6</sup>

On June 3, 2020, pursuant to 19 CFR 165.5, CBP sent Requests for Information (RFIs) to Classic Metals, HE Home, Industrias Feliciano, JL Trading, and Puertas y Ventana, requesting information on the claimed manufacturer's (Kingtom Aluminio SRL (Kingtom)) shipments to

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<sup>2</sup> See letter from AEFTC "*Aluminum Extrusions from the People's Republic of China: Request for an Investigation under the Enforce and Protect Act*," dated December 16, 2019 (Allegation).

<sup>3</sup> See emails "Receipt of EAPA Allegations 7422-7429: Transshipment / Aluminum Extrusions through Dominican Republic," dated January 10, 2020.

<sup>4</sup> See CBP Memoranda, "Initiation of Investigations" for EAPA cases 7422-7429, January 27, 2020. The initial submissions by the AEFTC included an allegation against [ **IMPORTER** ], designated as EAPA Case Number 7422. This allegation was withdrawn by the AEFTC on March 26, 2020. See "AEFTC Request to Withdraw EAPA Case Number 7422," dated March 26, 2020.

<sup>5</sup> See Memorandum, "Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case 7423," dated May 4, 2020 (NOI).

<sup>6</sup> *Id.*

the Importers.<sup>7</sup> On July 8, 2020, CBP received an RFI response from Industrias Feliciano<sup>8</sup> and an RFI response from Classic Metals.<sup>9</sup> On July 10, 2020, CBP received an RFI response from Puertas y Ventanas.<sup>10</sup> On July 12, 2020, CBP received an RFI response from JL Trading.<sup>11</sup> HE Home failed to respond to CBP's RFI.

On August 28, 2020, the Importers timely submitted Voluntary Submissions of Factual Information (VFI) for the record.<sup>12</sup> On September 7, 2020, AEFTC timely submitted rebuttal VFI.<sup>13</sup> On November 17, 2020, CBP sent supplemental RFIs to Florida Aluminum, Global Aluminum, and Industrias Feliciano.<sup>14</sup> On November 18, 2020, and December 1, 2020, CBP

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<sup>7</sup> See Memorandum to Classic Metals, "Classic Metals Request for Information EAPA CONSOLIDATED CASE NUMBER: 7423 Aluminum Extrusions," dated June 3, 2020 (Classic Metals RFI); Memorandum to HE Home, "HE Home Aluminum Request for Information EAPA CONSOLIDATED CASE NUMBER: 7423 Aluminum Extrusions," dated June 3, 2020 (HE Home RFI); see Memorandum to Industrias Feliciano, "Industrias Request for Information EAPA CONSOLIDATED CASE NUMBER: 7423 Aluminum Extrusions," dated June 3, 2020 (Industrias Feliciano RFI); see Memorandum to JL Trading, "JL Trading Request for Information EAPA CONSOLIDATED CASE NUMBER: 7423 Aluminum Extrusions," dated June 3, 2020 (JL Trading RFI); and Memorandum to Puertas y Ventanas, "Puertas y Ventanas Request for Information EAPA CONSOLIDATED CASE NUMBER: 7423 Aluminum Extrusions," dated June 3, 2020 (Puertas y Ventana RFI). Global Aluminum and Florida Aluminum were parties to the investigation and Kingtom was an interested party in EAPA Cons. Case 7348. As a result, and discussed further below, CBP placed relevant documents from EAPA 7348 on the administrative record of this case because the investigations ran concurrently and to avoid redundancy in issuing duplicative RFIs to Global Aluminum, Florida Aluminum, and Kingtom. CBP advised these parties that CBP would be transferring their responses from EAPA 7348 to EAPA 7423 to no objection.

<sup>8</sup> See letter from Industrias Feliciano, "Industrias Feliciano Aluminum Inc. EAPA Cons. Case No. 7423," dated July 8, 2020 (Industrias Feliciano RFI Response).

<sup>9</sup> See letter from Classic Metals, "RFI Response of Classic Metals Suppliers, Inc. EAPA Inv. No. 7423," dated July 8, 2020 (Classic Metals RFI Response).

<sup>10</sup> See letter from Puertas y Ventanas, "Puertas y Ventanas EAPA Case Number: 7423," dated July 10, 2020 (Puertas y Ventanas RFI Response).

<sup>11</sup> See letter from JL Trading, "JL Trading EAPA Case Number: 7423," dated July 12, 2020 (JL Trading RFI Response).

<sup>12</sup> See letter from Classic Metals "EAPA Consolidated Case Number 7423: Voluntary Factual Submission," dated August 28, 2020 (Classic Metals VFI); see letter from the Importers "EAPA Case Number 7423: Voluntary Submission of Factual Information," dated August 28, 2020 (Importers VFI); see letter from HE Home "EAPA Cons. Case Number: 7423 H&E Home Voluntary Factual Information Submission," dated August 28, 2020 (HE Home VFI).

<sup>13</sup> See letter from AEFTC "Aluminum Extrusions from the People's Republic of China, EAPA Cons. Case No. 7423: Rebuttal Factual Information to Importers' Voluntary Factual Information Submission," dated September 7, 2020 (AEFTC Rebuttal VFI).

<sup>14</sup> See Memorandum to Florida Aluminum, "Supplemental Request for Information to Florida Aluminum Extrusion, LLC concerning the Enforce and Protect Act investigation of whether imported products have evaded Antidumping Duty and Countervailing Duty liability pursuant to the Antidumping Duty Order A-570-967 and Countervailing Duty Order C-570-968 on aluminum extrusions from China with entries of merchandise into the United States." dated November 17, 2020 (Florida Aluminum Supplemental RFI); see Memorandum to Global Aluminum, "Supplemental Request for Information to Global Aluminum Distributor, LLC concerning the Enforce and Protect Act investigation of whether imported products have evaded Antidumping Duty and Countervailing Duty liability pursuant to the Antidumping Duty Order A-570-967 and Countervailing Duty Order C-570-968 on aluminum extrusions from China with entries of merchandise into the United States." dated November 17, 2020 (Global Aluminum Supplemental RFI); see Memorandum to Industrias Feliciano, "Supplemental Request for Information to Industrias Feliciano Aluminum Inc. concerning the Enforce and Protect Act investigation of whether imported products have evaded Antidumping Duty and Countervailing Duty liability pursuant to the Antidumping Duty Order A-570-967 and Countervailing Duty Order C-570-968 on aluminum extrusions from China with entries of

received responses from Industrias Feliciano to the supplemental RFI.<sup>15</sup> On November 24, 2020, CBP received a response from Florida Aluminum to the supplemental RFI.<sup>16</sup> On December 1, 2020, CBP received a response from Global Aluminum to the supplemental RFI.<sup>17</sup> On December 11, 2020, CBP placed on the administrative record of this investigation documents from the administrative record of EAPA Cons. Case 7348.<sup>18</sup> On December 21, 2020, CBP received rebuttal factual information from the Importers.<sup>19</sup>

On December 28, 2020, the Importers jointly submitted written arguments.<sup>20</sup> AEFTC submitted its own written arguments on December 28, 2020, while Kingtom submitted an endorsement of

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merchandise into the United States,” dated November 17, 2020 (Industrias Feliciano Supplemental RFI). Of note, some of the questions in the Industrias Feliciano Supplemental RFI pertained to potentially missing exhibits in the Industrias Feliciano RFI Response, and Industrias Feliciano replied with those exhibits via email on November 18, 2020.

<sup>15</sup> See letter from Industrias Feliciano, “Response to Supplemental Request for Information, EAPA Case Number: 7423,” dated December 1, 2020 (Industrias Feliciano Supplemental RFI Response).

<sup>16</sup> See letter from Florida Aluminum, “EAPA Cons. Case Number: 7423 Florida Aluminum Extrusion, LLC,” dated November 24, 2020 (Florida Aluminum Second Supplemental RFI Response).

<sup>17</sup> See letter from Global Aluminum, “Response to Supplemental Request for Information EAPA Case Number: 7423 Global Aluminum Distributor, LLC,” dated December 1, 2020 (Global Aluminum Second Supplemental RFI Response).

<sup>18</sup> See Memorandum “Adding Information to the Administrative Records of EAPA Cons. Inv. No. 7423,” dated December 11, 2020. CBP added the following documents to the administrative record: Memorandum “Notice of Determination as to Evasion,” dated November 2, 2020 (EAPA 7348 Determination); letter from Florida Aluminum, “Florida Aluminum Extrusion, LLC EAPA Case Number: 7348,” dated March 20, 2020 (Florida Aluminum RFI Response); letter from Florida Aluminum, “EAPA Cons. Case Number: 7348 Florida Aluminum Extrusion, LLC,” dated June 24, 2020 (Florida Aluminum Supplemental RFI Response); Florida Aluminum Response to CF-28, dated December 10, 2019 (Florida Aluminum CF28 Response); Florida Aluminum CF-28 Supplemental Response, dated January 8, 2020 (Florida Aluminum Supplemental CF28 Response); Global Aluminum Response to CF-28, dated January 6, 2020 (Global Aluminum CF28 Response); letter from Global Aluminum, “Response to Request for Information - EAPA Case Number 7348 Global Aluminum Distributor, LLC,” dated March 27, 2020 (Global Aluminum RFI Response); letter from Global Aluminum, “Response to Supplemental Request for Information EAPA case Number 7348 Global Aluminum Distributor, LLC,” dated June 26, 2020 (Global Aluminum Supplemental RFI Response); letter from Global Aluminum, “Voluntary Submission of Factual Information Global Aluminum Distributor LLC,” dated May 22, 2020 (Global Aluminum VFI); letter from Kingtom, “Kingtom Aluminio, Response to Request for Information EAPA Case Number: 7348,” dated March 13, 2020 (Kingtom RFI Response); and letter from Kingtom, “Kingtom Aluminio, Response to Supplemental Request for Information, EAPA Case Number: 7348,” dated June 17, 2020 (Kingtom Supplemental RFI Response).

<sup>19</sup> See letter from the Importers, “EAPA Case Number 7423 Submission of Rebuttal Information,” dated December 21, 2020.

<sup>20</sup> See letter from the Importers, “EAPA Case Number 7423: Submission of Written Arguments,” dated December 28, 2020 (Importers Written Arguments).

the Importers' written arguments on December 28, 2020.<sup>21</sup> On January 12, 2021, the AEFTC and the Importers submitted rebuttals to the written arguments.<sup>22</sup>

## **Analysis**

Under 19 USC 1517(c)(1)(A), to reach a final determination as to evasion in this case, CBP must, "make a determination, based on substantial evidence, with respect to whether such covered merchandise entered into the customs territory of the United States through evasion."<sup>23</sup> Evasion is defined as "the entry of covered merchandise into the customs territory of the United States for consumption by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material and that results in any cash deposit or other security of any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the merchandise."<sup>24</sup> As discussed below, the record of this investigation indicates that covered merchandise entered the United States through evasion. Further, substantial evidence indicates that the Importers' imports were entered through evasion, resulting in the avoidance of applicable AD/CVD cash deposits or other security.

On May 26, 2011, the Department of Commerce (Commerce) issued the *Orders* on aluminum extrusions from China.<sup>25</sup> Evidence on the record shows that after implementation of the *Orders* and around Kingtom's establishment in the Dominican Republic,<sup>26</sup> Chinese exports of aluminum extrusions to the Dominican Republic increased by 24 percent in 2017, more than 31 percent in 2018, and 14 percent in 2019.<sup>27</sup> In 2018, Kingtom opened as the first Chinese company in the Dominican Republic [ **STATUS DETAIL** ].<sup>28</sup> Evidence on the record has Kingtom official, [ **NAME** ], stating that it was [ **DESCRIPTION** ].<sup>29</sup> Evidence on the record also shows that [ **COMMENT FROM OFFICIAL**

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<sup>21</sup> See letter from the AEFTC, "Aluminum Extrusions from the People's Republic of China, EAPA Cons. Case No. 7423: Written Arguments of the Aluminum Extrusions Fair Trade Committee," dated December 28, 2020 (AEFTC Written Arguments); see letter from Kingtom, "EAPA Cons. Case No. 7423: Endorsement of Importers' Written Argument," dated December 28, 2020 (Kingtom Endorsement). We note that only parties to the investigation may submit written arguments. 19 CFR 165.26. As defined in the regulations, the parties to the investigation include the party who filed the allegation of evasion and the importer(s) who allegedly engaged in evasion. 19 C.F.R. 165.1.

<sup>22</sup> See letter from AEFTC, "Aluminum Extrusions from the People's Republic of China, EAPA Cons. Case No. 7423: Aluminum Extrusions Fair Trade Committee's Response to Written Comments," dated January 12, 2021 (AEFTC Rebuttal Argument). See letter from the Importers, "EAPA Case Number 7423: Response to Petitioner's Written Arguments," dated January 12, 2021 (Importers Rebuttal Argument).

<sup>23</sup> Substantial evidence is not defined in the statute. However, the Federal Circuit has stated that "substantial evidence means such relevant evidence as a reasonable mind might accept as adequate to support a conclusion." See *A.L. Patterson, Inc. v. United States*, 585 Fed. Appx. 778, 781-782 (Fed. Cir. 2014) (quoting *Consol. Edison Co. of N.Y. v. NLRB*, 305 U.S. 197, 229 (1938)).

<sup>24</sup> See 19 CFR 165.1; see also 19 USC 1517(a)(5)(A).

<sup>25</sup> See the *Orders*.

<sup>26</sup> [ **DETAIL ABOUT ESTABLISHMENT** ]. See Memorandum to the File "Attaché Report," dated January 28, 2020 (Attaché Report).

<sup>27</sup> See Allegation, at 7-8 and Exhibit 7.

<sup>28</sup> See Allegation at Exhibit 4; see also Attaché Report.

<sup>29</sup> *Id.*

].<sup>30</sup> Aluminum extrusions produced in the Dominican Republic would not be subject to AD duties or CVD applicable to Chinese-origin aluminum extrusions.<sup>31</sup> Chinese aluminum extrusions are subject to AD duties of 86.01 and CVD of 7.37 percent.<sup>32</sup> Therefore, Kingtom had sufficient reason to disguise the true country-of-origin of its aluminum extrusions and to claim the country-of-origin as the Dominican Republic. By doing so, Kingtom would be subject to zero AD/CVD as opposed to the AD/CVD applicable to aluminum extrusions from China. The questions before CBP are whether aluminum extrusions from China are being transshipped and mislabeled as originating from the Dominican Republic and shipped to the U.S. customs territory, and whether aluminum extrusions from China are being comingled with aluminum extrusions from the Dominican Republic.<sup>33</sup>

### *Affiliation with China*

Evidence submitted by Kingtom corroborates information placed on the record by the AEFTC and CBP, because in its RFI responses, Kingtom indicates that it is a wholly owned Chinese company located in the Dominican Republic and was established in response to the *Orders*.<sup>34</sup> Kingtom officials told U.S. government (USG) officials [ **STATEMENT FROM COMPANY OFFICIALS**

].<sup>35</sup> Additionally, a news article proclaimed “D.R. welcomes its first Chinese-owned company,<sup>36</sup> which coincides with the Dominican Republic’s establishment of ties with China.<sup>37</sup> Kingtom identified [ **NAMES** ] as partners of the corporation, with 85 and 15 percent voting stock, respectively.<sup>38</sup> Kingtom’s business registration listed both partners (*i.e.*, [ **NAMES** ]) as Chinese citizens with a Dominican Republic address.<sup>39</sup> In addition, the registration identified Chinese citizens [ **NAMES** ] as administrators of Kingtom, and

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<sup>30</sup> See Attaché Report.

<sup>31</sup> *Id.*

<sup>32</sup> 7.37 percent is the current cash deposit rate for all-other manufacturers or exporters of covered merchandise subject to the CVD order. See *Aluminum Extrusions from the People's Republic of China: Amended Final Affirmative Countervailing Duty Determination Pursuant to Court Decision*, 80 FR 69640 (November 10, 2015).

<sup>33</sup> Note, CBP has addressed these questions in EAPA Cons. Case 7348 (EAPA 7348). EAPA 7348 involved mutual parties from this investigation *i.e.*, Global Aluminum, Florida Aluminum, and Kingtom. Ultimately, CBP determined that substantial evidence existed demonstrating that the aluminum extrusions from Kingtom were transshipped Chinese-origin aluminum extrusions that entered the U.S. customs territory during the relevant period of investigation (POI), which has significant overlap with this proceeding. While CBP found an affirmative determination of evasion in EAPA 7348, the previous determination does not mean that CBP will automatically find evasion in a subsequent or related proceeding. Rather, each EAPA investigation is separate, and each administrative record must stand on its own. Nevertheless, CBP has placed relevant documents from EAPA 7348 on the administrative record of this case because the investigations ran concurrently and to prevent redundancy in issuing the same RFIs twice to Global Aluminum, Florida Aluminum, and Kingtom. The POI for EAPA 7423 is January 10, 2019, to January 28, 2021.

<sup>34</sup> See Kingtom RFI Response; see also Kingtom Supplemental RFI Response.

<sup>35</sup> See Attaché Report.

<sup>36</sup> See Allegation, at Exhibit 4.

<sup>37</sup> See Allegation, at Exhibit 5.

<sup>38</sup> See Kingtom RFI Response, at Parts B(3a) and (3b); see also Kingtom Supplemental RFI Response, at Part B(3d).

<sup>39</sup> See Kingtom RFI Response, at Part B(2), Exhibit 7.

persons authorized to sign, with Dominican Republic addresses.<sup>40</sup> Evidence on the record shows other ties to China, such as the fact that Kingtom's Vice President of Production Director, [NAME], is a former Minfa Aluminum (Minfa)<sup>41</sup> employee of 25 years, and was previously Minfa's head engineer.<sup>42</sup> However, Kingtom maintained that it has no relationship or association with Minfa Aluminum.<sup>43</sup> Furthermore, Kingtom employed between [ # ] Chinese workers from 2016-2020.<sup>44</sup>

Additionally, while evidence on the record shows that Kingtom has suppliers based in [COUNTRY NAMES], Kingtom sources material and equipment from many companies located in [NAME].<sup>45</sup> At the request of CBP, Kingtom identified all suppliers found in Kingtom's monetary transactions,<sup>46</sup> and CBP was able to trace all monetary transactions for the [ NAME ] suppliers to the bank statements provided by Kingtom.<sup>47</sup> However, when CBP requested Kingtom to list its suppliers,<sup>48</sup> Kingtom failed to provide monetary transactions for [#] suppliers that were included in Kingtom's RFI response.<sup>49</sup> In addition, when listing these suppliers, Kingtom did not provide a description for "[ TITLE ]" and "[ TITLE ]," so there is no evidence to prove what was actually provided by these [ NAME ] suppliers. CBP also found that Kingtom did not provide any proof of payment for a number of [ NAMES ] suppliers.<sup>50</sup> As a result, CBP cannot be certain who all of Kingtom's suppliers actually are and who supplied what type of materials to Kingtom. CBP found that names of the suppliers provided by Kingtom do not even overlap with the names of the suppliers that Kingtom said that it paid.<sup>51</sup>

Kingtom's failure to provide documents demonstrating which materials its paid suppliers provided the company and the discrepancies regarding who the actual suppliers are is evidence of evasion. Furthermore, the evidence on the administrative record shows that Kingtom is a Chinese-owned company, located in the Dominican Republic, run by Chinese workers, using large a number of Chinese supplies, Chinese equipment, and Chinese raw materials, which allows for potential transshipment or comingling of Chinese aluminum extrusions.

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<sup>40</sup> We note [ NAME ] is not listed as part of Kingtom's organization structure; however, [ NAME ] is listed as Vice President of Purchasing Director and [ NAME ] as Administration Director. See Kingtom RFI Response, at Part B(1).

<sup>41</sup> Minfa is a producer of aluminum extrusions based in China, and the relationship of Kingtom's vice-president means Minfa could be a potential supplier of transshipped aluminum extrusions.

<sup>42</sup> See Kingtom Supplemental RFI Response, at Parts B(1) and (3d).

<sup>43</sup> See Kingtom Supplemental RFI Response, at Part B(3d), Exhibit S-8. Kingtom stated that there is no relationship or association with Minfa Aluminum. Kingtom provided screenshots of Minfa's website, which shows that Minfa is "an aluminum processing company in Hercynian plate and a listed company on the SME Board of Shenzhen Stock Exchange (stock code: 002578)." As a result of the stock listing, Minfa and its controllers would be required to disclose any investment in another company to its shareholders and the public.

<sup>44</sup> See Kingtom RFI Response, at 4; see also Kingtom Supplemental RFI Response, at Exhibit S-16.

<sup>45</sup> See Kingtom RFI Response, at Exhibit 9.

<sup>46</sup> See Kingtom RFI Response, at Exhibit 9.

<sup>47</sup> See EAPA 7348 Determination, at 7-8 and Table 2; see also Kingtom RFI response, at Exhibit 10.

<sup>48</sup> See EAPA 7348 Determination, at 7-8 and Table 2; see also Kingtom RFI response, at Exhibit 10.

<sup>49</sup> See EAPA 7348 Determination, at 5-8 and Table 1; see also Kingtom RFI response, at 6 and Part A(6).

<sup>50</sup> See EAPA 7348 Determination, at 7-8, Table 2.

<sup>51</sup> See EAPA 7348 Determination, at 5-8, and comparing Tables 1 and 2.



## Aluminum Extrusion Press Issues

Evidence on the record has an aluminum extrusion expert of [ TIME ] claiming that “the size of the aluminum profile on a given press is normally 1.5 inches less than the size of the press diameter, in terms of width.”<sup>52</sup> The expert stated, as an example, that “a 6-inch press would only be able to produce a profile about 4.5 inches in width.”<sup>53</sup> At CBP’s request,<sup>54</sup> and as can be seen in Table 1, Kingtom reported the smallest and largest diameter for each type of press machine.<sup>55</sup>

Table 1: Kingtom Aluminum Extrusion Press Information

Extrusion Machine Exhibit 24	Diameter of Profile	
	Smallest (inches)	Largest (inches)
[ ] Ton	[ ]	[ ]
[ ] Ton	[ ]	[ ]
[ ] Ton	[ ]	[ ]
[ ] Ton	[ ]	[ ]

According to the same aluminum expert’s affidavit in the Allegation, as of [ DATE ], Kingtom had three extrusion presses: a 4-inch machine, a 5-inch machine, and a 6-inch machine.<sup>56</sup> When comparing the expert’s date of visit to Kingtom’s equipment list in Exhibit 11, this would translate to the [ # ] ton machine, [ # ] ton machine, and [ # ] ton machine, respectively.<sup>57</sup> Based on the statements of the Alleger’s expert, the max width of the profiles for the machines would be [ # ] inches, [ # ] inches, and [ # ] inches, respectively. However, Kingtom claims these presses can produce profiles that range in width [DESCRIPTION ], while the aluminum expert states the width of the profiles must be less than the diameter of the press. The difference in the profile widths from these presses is [ # ] inches, which appears to be significant. These discrepancies between the aluminum expert’s statements and what Kingtom reported are then further amplified by Kingtom’s own technical specifications for its machines. Table 2 shows each type of machines’ billet size and the extrusion hole inside diameter.

Table 2: Kingtom Aluminum Extrusion Press Machines Billet Information and Inside Hole Diameter

Extrusion Machine Exhibit 24	Billet Size Exhibit 24 (mm)	Billet Size Converted to Inches (mm/25.4)	Extrusion Hole Inside Diameter Exhibit 24 (mm)	Extrusion Hole Inside Diameter Converted to Inches (mm/25.4)
[ ] Ton	[ ]	[ ]	[ ]	[ ]
[ ] Ton	[ ]	[ ]	[ ]	[ ]

<sup>52</sup> See Allegation at 12 and Exhibit 3.

<sup>53</sup> See Allegation at 12 and Exhibit 3.

<sup>54</sup> See Kingtom RFI, at 10, question 10.

<sup>55</sup> See Kingtom RFI Response, at 29 and Exhibit 24.

<sup>56</sup> See Allegation, at Exhibit 3.

<sup>57</sup> See Kingtom RFI Response, at Exhibit 24.



Extrusion Machine Exhibit 24	Billet Size Exhibit 24 (mm)	Billet Size Converted to Inches (mm/25.4)	Extrusion Hole Inside Diameter Exhibit 24 (mm)	Extrusion Hole Inside Diameter Converted to Inches (mm/25.4)
[ ] Ton	[ ]	[ ]	[ ]	[ ]
[ ] Ton	[ ]	[ ]	[ ]	[ ]

The first issue is that the billet for each aluminum extrusion press is significantly [ **SIZE** ] than Kingtom's reported maximum diameter. The second issue is that each machine's reported extrusion hole inside diameter is also [ **SIZE** ] than each reported maximum diameter. This is especially problematic because the extrusion hole inside diameter is interpreted by CBP to mean that it is the maximum width of the aluminum profile that could be produced by these machines. CBP makes this interpretation based on the premise that the maximum volume of pipe or tube is determined by the inside diameter and that something [ **DESCRIPTION OF SIZE** ], otherwise it would not be able to fit.

Additionally, at CBP's request,<sup>58</sup> Kingtom provided mold and die information, as well as an example of a production record for each mold/die in Exhibit S-10 of its supplemental response. The production record provided for each mold/die are signed and have a number of boxes: [ **BOX TITLES OF SUBMISSION**

].<sup>59</sup> A review of these production records shows substantial inconsistencies with what Kingtom reported in its RFI Response and other sections of its Supplemental RFI. Here are some examples of the discrepancies found:

- Molds [ **#** ] and [ **#** ] state that the profiles were extruded from aluminum extrusion machine [ **#** ], and the mold diagram shows a width of [ **#** ].<sup>60</sup> The specifications for aluminum extrusion machine [ **#** ], are reported as having a billet size of [ **#** ] diameter and an extrusion hole inside diameter of [ **#** ].<sup>61</sup> This means Kingtom produced an aluminum profile [ **#** ] than the billet and [ **#** ] than the inside hole diameter of the machine, which does not seem like it would be possible.
- The production records for molds [ **#** ] and [ **#** ] list extrusion machine [ **#** ] and are dated [ **DATE** ] and [ **DATE** ], respectively.<sup>62</sup> Kingtom reported that extrusion machine [ **#** ] began operation in [ **DATE** ].<sup>63</sup> This means Kingtom provided production records that are signed, dated, and state "[ **STATUS** ]" for an aluminum extrusion press that was [ **STATUS** ] at the time of production.

<sup>58</sup> See Kingtom Supplemental RFI, at 9.

<sup>59</sup> See Kingtom Supplemental Response, at Exhibit S-10.

<sup>60</sup> See Kingtom Supplemental Response, at Exhibit S-10.

<sup>61</sup> See Kingtom RFI Response, at Exhibit 11.

<sup>62</sup> See Kingtom Supplemental Response, at Exhibit S-10.

<sup>63</sup> See Kingtom RFI Response, at Exhibit 11.

- The production records for molds [ # ] and [ # ] list extrusion machine [ # ] and are dated [ DATE ] and [ DATE ], respectively.<sup>64</sup> Kingtom reported that extrusion machine [ # ] began operation in [ DATE ].<sup>65</sup> This means Kingtom provided production records that are signed, dated, and state “[ STATUS ]” for an aluminum extrusion press that was [ STATUS ] at the time of production.
- The production records for mold [ # ] lists extrusion machine [ # ] dated [ DATE ].<sup>66</sup> Kingtom reported that extrusion machine [ # ] began operation in [ DATE ].<sup>67</sup> This means Kingtom provided production records that are signed, dated, and state “[ STATUS ]” for an aluminum extrusion press that was [ STATUS ] at the time of production.

These discrepancies in Kingtom’s production records are significant for a number reasons. As an initial matter, they draw into serious question whether or not Kingtom’s production records are fraudulent. As stated before, these production records are signed and have [ ITEM ] in the upper left corner. If the records with the reported extrusion machines are accurate, that means the information that Kingtom reported in terms of production capacity and from its equipment list are inaccurate. The sheer number of the production records with these discrepancies indicates that neither the listed machines nor the dates were mere clerical errors. Additionally, in the final example listed above, the production record lists extrusion machine [ # ], and Kingtom did not report an extrusion machine [ # ] so it could not be simple mistake of accidentally adding a [ # ]. Furthermore, if these documents are accurate, it means that these extrusion machines were [ STATUS DESCRIPTION ] Kingtom’s Dominican facility. As such, this would support a determination of evasion because Kingtom is fraudulently reporting its country-of-origin as the Dominican Republic.

Regardless of the reason for the inconsistencies, these inconsistencies evidence two important and critical conclusions. First, they show that Kingtom’s submissions are highly inaccurate and riddled with contradictions that cast all of its submissions’ reliability in doubt—even possibly suggesting fraud. Second, these records provide substantial evidence that Kingtom was unable to produce all of the aluminum extrusions it reported and, thus, support a determination of evasion.

### *Sales Volume vs. Production Volume*

Evidence on the record shows that Kingtom had a number of months during the POI where its total sales volume exceeded its theoretical production volume.<sup>68</sup> While Kingtom reported a theoretical production volume to CBP, Kingtom did not provide any explanation as to how it calculated this volume, nor did it provide an explanation as to how its actual production volume exceeded its theoretical production volume. CBP found discrepancies based on the Kingtom Supplemental RFI Response at Exhibit S-16:

<sup>64</sup> See Kingtom Supplemental Response, at Exhibit S-10.

<sup>65</sup> See Kingtom RFI Response, at Exhibit 11.

<sup>66</sup> See Kingtom Supplemental Response, at Exhibit S-10.

<sup>67</sup> See Kingtom RFI Response, at Exhibit 11.

<sup>68</sup> See Kingtom Supplemental RFI Response, at Exhibit S-16.

Table 3: Difference in Theoretical Production and Total Sales

Month	Theoretical Production Volume (lb.) (A)	Export Volume (lb.) (B)	DR Sales Volume (lb.) (C)	Total Sales D = C+B	Difference in Theoretical Production and Total Sales A-D
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]

Table 3 shows that Kingdom's sales for the 12 months shown [DESCRIPTION] its own reported theoretical production volume. Of those 12 months, there were two stretches of time, a stretch of [#] months straight and a stretch of [#] months straight, where Kingdom's sales [DESCRIPTION] its theoretical production volume. However, in its responses to CBP, Kingdom stated that:

[ OPERATION PROCEDURE DESCRIPTION ]<sup>69</sup>

This means that Kingdom operates its production [PROCEDURE DESCRIPTION]. This is further emphasized when Kingdom stated:

Kingdom does not have a catalog of products that we manufacture as we manufacture to our customer's orders. Kingdom customizes the extrusion profiles according to customers' drawings.<sup>70</sup>

Also, as stated in an affidavit provided by Global Aluminum, [OPERATION PROCEDURE DESCRIPTION].<sup>71</sup> This strongly suggests that Kingdom does not have inventory as there is no catalog to rely on and all orders are customized per customer.

<sup>69</sup> See Kingdom's RFI Response, at 4.

<sup>70</sup> See Kingdom RFI Response, at 9.

<sup>71</sup> See Global Aluminum VFI Submission, at Exhibit C.

In addition, Kingtom’s theoretical production volume makes no sense.<sup>72</sup> As can be seen in Table 4, Kingtom reported approximately the [DESCRIPTION] of aluminum ingot and aluminum scrap used for the two years, but reported [DESCRIPTION] theoretical production volumes without providing an explanation. Further, Kingtom provided no daily production records from the normal course of business to substantiate these volumes.<sup>73</sup>

Table 4: Total Volume of Aluminum Ingot and Scrap for 2018 and 2019

Year	Aluminum Ingot (lb.)	Aluminum Scrap (lb.)	Theoretical Production Volume (lb.)	Export Volume (lb.)
2019	[ ]	[ ]	[ ]	[ ]
2018	[ ]	[ ]	[ ]	[ ]

The volumes run in stark contrast to the Alleger’s aluminum extrusion expert’s claim that “typical proportions...required to produce a billet...are approximately 69 percent scrap aluminum and 30 percent primary aluminum, and 1 percent additional alloys.”<sup>74</sup> Based on the aluminum expert’s claim, we should expect to see significantly more scrap than primary aluminum not [ DESCRIPTION ] over a two-year period. All of these discrepancies show why CBP is unable to confirm Kingtom’s actual production capacity during the POI and evidence that Kingtom—at the very least—could have supplemented its orders with co-mingled Chinese aluminum extrusions. This information is additional evidence to support a determination of evasion, because Kingtom is unable to support its claimed production capacity.

#### *Site Visit Observations*

On the record of this investigation are multiple site visits to Kingtom between 2018 and 2019, and CBP addressed a large number of discrepancies in these site visits in EAPA Determination 7348.<sup>75</sup> CBP found that there are different reports of operating conditions at the Kingtom facility by the Importers and Government officials.<sup>76</sup> CBP also found that the site visit reports even conflict with Kingtom’s own records for its operational set up.<sup>77</sup> These contradictions grew with each additional affidavit placed on the record by interested parties.<sup>78</sup> As a result of the contradictory observations from these site visits, CBP cannot determine from the administrative record with certainty:

- 1) Kingtom’s production capacity based on available raw materials;<sup>79</sup>
- 2) Kingtom’s usual production operational schedule (Kingtom and Importers claimed Kingtom operated at a high level of production capacity, *i.e.* [OPERATION PROCEDURE DESCRIPTION], when they visited, even though when the aluminum

<sup>72</sup> See Kingtom Supplemental RFI Response at Exhibit S-16.

<sup>73</sup> The production records provided are monthly overviews done in Excel.

<sup>74</sup> See Allegation, at 20 and Exhibit 3.

<sup>75</sup> See EAPA 7348 Determination, at 8-11.

<sup>76</sup> See EAPA 7348 Determination, at 8-11.

<sup>77</sup> See EAPA 7348 Determination, at 8-11.

<sup>78</sup> See *e.g.*, Allegation, at Exhibit 3.

<sup>79</sup> See EAPA 7348 Determination, at 8-11.

- extrusions expert and USG officials visited, they found [STATUS] production.);<sup>80</sup> and
- 3) Kingtom's production capabilities, regarding the diameter of the aluminum extrusions that Kingtom was able to produce.<sup>81</sup>

Overall, there is a complete lack of clarity regarding Kingtom's production capacity and production capabilities, leaving CBP unable to verify either. This information provides additional evidence to support a determination of evasion.

### *Kingtom's Documents*

As noted in the EAPA 7348 Determination, the Mill Test Certificates (MTCs) for the aluminum ingots provided by Kingtom in its RFIs and via CF-28s have multiple discrepancies.<sup>82</sup> The MTCs for the aluminum ingots submitted with the CF-28s [ DESCRIPTION OF CF-28 ],<sup>83</sup> The MTCs have [ DESCRIPTION ].<sup>84</sup> [ # ] of the MTCs are claimed to be from [ COUNTRY NAMES ] ingot manufacturers.<sup>85</sup> In response to CBP's RFI, Kingtom provided MTCs from different companies in [ COUNTRY NAMES ];<sup>86</sup> however, Kingtom provided no explanation or way to tie the MTCs from the RFI to the ones provided in the CF-28 responses to ones from the original manufacturer.

In addition to the MTCs, there are a large number of discrepancies between the documents received in response to the CF-28s and the documents received in the RFIs. In the CF-28s, Kingtom's reported production process makes no reference to raw [ INPUT ] nor was an [ INPUT ] observed during the onsite visit by USG officials.<sup>87</sup> Kingtom would need an [ INPUT ] if CBP were to trust the authenticity of the MTC certificates provided in [ DESCRIPTION ]. Additionally, the CF-28s provided [ DOCUMENT ] records demonstrating that Kingtom [ PROCEDURE ].<sup>88</sup> However, in its RFI responses, Kingtom reported the first step in its production process is [ PROCEDURE ] and provided documentation to support this production step.<sup>89</sup> Kingtom did not explain why it left out a step

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<sup>80</sup> See EAPA 7348 Determination, at 8-11.

<sup>81</sup> See Allegation, at Exhibit 3.

<sup>82</sup> See NOI, at 5-6.

<sup>83</sup> See Global Aluminum Response to CF-28, dated January 6, 2020; see also Florida Aluminum CF-28 Supplemental Response, dated January 8, 2020.

<sup>84</sup> *Id.*

<sup>85</sup> *Id.*

<sup>86</sup> See NOI, at 5-6.

<sup>87</sup> See Global Aluminum Response to CF-28, dated January 6, 2020; see Florida Aluminum Response to CF-28, dated December 10, 2019; see Florida Aluminum CF-28 Supplemental Response, dated January 8, 2020; see also Memorandum to the File "Attaché Report," dated January 28, 2020.

<sup>88</sup> *Id.*

<sup>89</sup> See Global Aluminum Response to CF-28, dated January 6, 2020; see Florida Aluminum Response to CF-28, dated December 10, 2019; see also Florida Aluminum CF-28 Supplemental Response, dated January 8, 2020. For

in the production process when it provided information to the Importers for their CF-28 responses; only when CBP directly asked did Kingtom report another step in the production process.

Additionally, the CF-28 responses received from Classic Metals, Industrias Feliciano, JL Trading, and Puertas y Ventanas provided schematic drawings of Kingtom's dies, which are enumerated and appear on Kingtom's invoices to its customers.<sup>90</sup> Notably, many of the schematic drawings approved for Kingtom's use are dated months after Kingtom began exporting to these importers. For example, in its CF-28 response, JL Trading provided schematic drawings of various dies used in Kingtom's production of apparent standard parts used in JL Trading's products. Some [ # ] drawings are dated by Kingtom as January, March, or July 2019,<sup>91</sup> suggesting that Kingtom acquired the drawings and produced the molds long after JL Trading began purchasing and importing aluminum extrusions from Kingtom. CBP data indicates that JL Trading began importing aluminum extrusions from Kingtom in [DATE ].<sup>92</sup> This information provides additional evidence to support a determination of evasion, because Kingtom's highly inaccurate records are riddled with errors.

### *Other Discrepancies*

Finally, CBP identified a significant number of inconsistencies that cast doubt on the overall reliability of Kingtom's and the Importers' responses.<sup>93</sup> Taken all together, they are further examples of evidence of evasion and of Kingtom hindering CBP from doing a proper analysis of its operations.

1. There are differences when comparing Kingtom's total export values and weights.<sup>94</sup> Table 5 and Table 6 in the attachment show the values reported by Kingtom and the identified differences found by CBP. While these discrepancies are [DESCRIPTION], they continue to add confusion to CBP's analysis of Kingtom's operations.
2. There is a difference in the total values and weights of aluminum extrusions reported in Kingtom's responses.<sup>95</sup> Table 7 in the attachment shows the values reported by Kingtom and the identified differences found by CBP.

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production, billets are moved to the aluminum presses to make extruded aluminum. See Kingtom RFI Response at 2-4.

<sup>90</sup> See "CEE CF-28 Response, Entry 7224" for Classic Metals, March 4, 2020; see also "CEE CF-28 Supplemental Response, Schematic Drawings" from Industrias Feliciano, April 2, 2020; see also CEE CF-28 Supplemental Response, Entry 6208" from JL Trading, March 16, 2020; see also "CF-28 Supplemental Response, Entry 0598" from Puertas y Ventanas, April 1, 2020.

<sup>91</sup> See "CEE CF-28 Supplemental Response, Entry 6208" from JL Trading, March 16, 2020.

<sup>92</sup> See [ Source of data ].

<sup>93</sup> Note: The tables required converting the information provided by parties to a common unit. As such, to do the conversions CBP used 1 ton equals 2204.6226 pounds and 1 U.S. Dollar equals 0.02 Dominican Pesos.

<sup>94</sup> See EAPA 7348 Determination, at 14, and Tables 5 and 6; see also Kingtom RFI Response, at Exhibits 22 and 29; see also Kingtom Supplemental RFI Response, at Exhibits S-17 and Exhibit S-18.

<sup>95</sup> See EAPA 7348 Determination, at 14 and Table 7; see also Kingtom RFI Response, at Exhibit 29; see also Kingtom Supplemental RFI Response, at Exhibit S-17, S-18.

3. There are differences between Kingtom's accounts receivable records and Kingtom's bank statements.<sup>96</sup> Table 8 in the attachment shows the values reported by Kingtom and the identified differences found by CBP.
4. There are differences in information concerning payments received and reflected in Kingtom's accounts receivable compared to Global Aluminum's bank statements and cash receipts.<sup>97</sup> Table 9 in the attachment shows the values reported by Kingtom and Global, as well as the identified differences found by CBP.
5. There are discrepancies between Global Aluminum's bank statements and cash receipts when compared to Kingtom's bank statements.<sup>98</sup> Table 10 in the attachment shows the values reported by Kingtom and Global, as well as the identified differences found by CBP.
6. CBP found a difference of [ # ] in the month of [ DATE ] between Global Aluminum's vendor purchase history accounts payable and Global's bank statements and cash receipts.<sup>99</sup>
7. There are differences in the reported weights for the same invoice when compared to Kingtom's packing lists and bills of lading to its U.S. customers.<sup>100</sup> Table 11 in the attachment shows the values reported by Kingtom and the identified differences found by CBP.
8. There are discrepancies in the invoices provided by Global Aluminum when compared to the exact same invoice provided by Kingtom.<sup>101</sup> Tables 12 and 13 in the attachment shows the values reported by Kingtom and Global, as well as the identified differences found by CBP.
9. Global Aluminum reported a different total amount exported compared to what Kingtom reported as the total amount exported to Global Aluminum.<sup>102</sup> Table 14 in the attachment shows the values reported by Kingtom and Global, as well as the identified differences found by CBP.

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<sup>96</sup> See EAPA 7348 Determination, at 14 and Table 8; *see also* Kingtom RFI Response, at Exhibits 8 and 10.

<sup>97</sup> See EAPA 7348 Determination, at 14 and Table 9; *see also* Kingtom RFI Response, at Exhibit 8; *see also* Global Aluminum RFI Response at Exhibit K.

<sup>98</sup> See EAPA 7348 Determination, at 14 and Table 10; *see also* Global Aluminum RFI Response at Exhibit K; *see also* Kingtom RFI Response, at Exhibit 10.

<sup>99</sup> See EAPA 7348 Determination, at 14; *see also* Global Aluminum RFI Response at Exhibits H and K.

<sup>100</sup> See EAPA 7348 Determination, at 14-15 and Table 11; *see also* Kingtom RFI Response Exhibits 11 and 17.

<sup>101</sup> See EAPA 7348 Determination, at 15 and Tables 12 and 13; *see also* Global Aluminum RFI Response, at Exhibit D; *see also* Kingtom RFI Response, at Exhibit 11.

<sup>102</sup> See EAPA 7348 Determination, at 15 and Table 14; *see also* Global Aluminum Supplemental RFI Response, at Exhibit S-21; *see also* Kingtom RFI Response, at Exhibit 13.



10. CBP found a discrepancy between Global's purchase order quantity and the amount it was invoiced for entry number [ # ]359-4.<sup>103</sup> For the invoice dated [DATE ], the purchase order quantity was [ # ], while the invoice quantity was [ # ], for an absolute difference of [ # ]. Global did not submit a purchase order, as requested by CBP, for entry number [ # ]362-6, invoice quantity [ # ], and entry number [ # ]780-9, invoice quantity [ # ]; therefore, quantity or unit price amounts could not be verified against the purchase order.
11. There are differences in the payments reported by Florida Aluminum compared to invoices reported by Kingtom.<sup>104</sup> Table 15 in the attachment shows the values reported by Kingtom and Florida, as well as the identified differences found by CBP.
12. CBP identified a difference of [ # ] for Entry Number [ # ]2124 which was listed as [INCOTERM ] on the commercial invoice.<sup>105</sup> All other invoices listed [term] as the incoterms.<sup>106</sup>
13. There are differences in the invoices provided by Florida Aluminum compared to the exact same invoice provided by Kingtom.<sup>107</sup> Table 16 in the attachment shows the values reported by Kingtom and Florida, as well as the identified differences found by CBP.
14. There are differences in the total amounts exported as reported by Florida Aluminum and the totals reported in Kingtom's list of buyers.<sup>108</sup> Table 17 in the attachment shows the values reported by Kingtom and Florida, as well as the identified differences found by CBP.
15. There are differences in the invoices provided by Classic Metals compared to the exact same invoice provided by Kingtom.<sup>109</sup> Table 18 and 19 in the attachment show the values reported by Kingtom and Classic Metals, as well as the identified differences found by CBP.
16. There are differences in the invoices provided by Puertas y Ventanas compared to the exact same invoice provided by Kingtom.<sup>110</sup> Table 20 in the attachment shows the values reported by Kingtom and Puertas y Ventanas, as well as the identified differences found by CBP.

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<sup>103</sup> See Global RFI Response, at Exhibit D.

<sup>104</sup> See EAPA 7348 Determination, at 16 and Table 21; *see also* Florida Aluminum RFI Response, at Part C(3), Exhibit 3.

<sup>105</sup> See EAPA 7348 Determination, at 16; *see also* Florida Aluminum RFI Response, at Part C(3), Exhibit 3.

<sup>106</sup> *See id.*

<sup>107</sup> See EAPA 7348 Determination, at 16 and Table 22; *see also* Florida Aluminum RFI Response, at Exhibit 3; *see also* Kingtom RFI Response, at Exhibit 11.

<sup>108</sup> See EAPA 7348 Determination, at 16 and Table 23; *see also* Florida Aluminum Supplemental RFI response, at Exhibit S-21; *see also* Kingtom RFI Response, at Exhibit 13.

<sup>109</sup> See Classic Metals RFI Response, at Exhibit 19; *see also* Kingtom RFI Response, at Exhibit 11.

<sup>110</sup> See Classic Metals RFI Response, at Exhibit 19; *see also* Kingtom RFI Response, at Exhibit 11.

## **Determination as to Evasion**

Based on the aforementioned analysis, CBP determines that there is substantial evidence on the administrative record that the Importers entered merchandise into the United States through evasion. As described above, there are discrepancies and inaccuracies in the following areas: 1) invoices; 2) payments; 3) Kingtom's production capacity and capabilities, *e.g.*, the diameter of the profiles and dates of production records; and 4) supplier information. The inaccurate, and potentially fraudulent, information regarding its production processes, production capacity, and production capabilities—despite CBP's detailed requests for such information—demonstrates that Kingtom did not have the production capabilities and capacity to produce all of its reported aluminum extrusions.<sup>111</sup>

Evidence on the record shows that while it was possible for Kingtom to produce aluminum extrusions in the Dominican Republic, Kingtom's failure to submit accurate information leads CBP to the conclusion that the Importers engaged in evasion. Since the record does not contain sufficient evidence to support the volume and type of aluminum extrusions actually produced by Kingtom in the Dominican Republic during the POI, CBP has determined that all of the merchandise imported to the United States by the Importers contained co-mingled Chinese-origin and Dominican Republic-origin aluminum extrusions. The information on the record supporting this conclusion, as explained throughout this determination notice, includes Kingtom's establishment in the Dominican Republic, which occurred shortly after payment of AD/CV duties were required on Chinese aluminum extrusions; Kingtom's strong ties to Chinese companies and suppliers; the lack of explanation as to what materials were sold by the [COUNTRY] suppliers to Kingtom; Kingtom's employees' history with Chinese aluminum extruders; the varying evidence from site visits as to actual production capacities and Kingtom's minimal production during certain site visits; the issues with the theoretical production volume; questions regarding the aluminum extrusion press capabilities and the production documents dated prior to equipment being listed as operational; trade data showing increasing Chinese imports into the Dominican Republic since the implementation of the *Orders*; and CBP's previous determination of Kingtom's evasion. Accordingly, evidence on the record indicates that Kingtom co-mingled Chinese-origin aluminum extrusions to the United States.

Further, based on the above-referenced evidence on the record, CBP finds that Kingtom transshipped Chinese-origin aluminum extrusions to the United States. The aforementioned failure of Kingtom to provide accurate information regarding its production processes and production capacity, despite the voluminous amount of information provided, and the fact that Kingtom was unable to produce all of the aluminum extrusions it sold during certain months and has strong ties to China all support a finding that Kingtom transshipped Chinese-origin aluminum extrusions. Based on the aforementioned analysis, CBP determines that substantial evidence exists demonstrating that the aluminum extrusions entered by the Importers during the

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<sup>111</sup> As noted above, HE Home failed to respond to CBP's RFI. The aforementioned failure of HE Home to respond would support the application of adverse inferences despite its VFI submission.

POI were transshipped Chinese-origin aluminum extrusions, and should be subject to the China-wide and all-others rate for the *Orders* as a result.<sup>112</sup>

**Actions Taken Pursuant to the Affirmative Determination as to Evasion**

In light of CBP's determination that substantial evidence demonstrates that the Importers entered covered merchandise into the customs territory of the United States through evasion, and pursuant to 19 USC 1517(d) and 19 CFR 165.28, CBP will suspend or continue to suspend the entries subject to this investigation, until instructed to liquidate. For those entries previously extended in accordance with Interim Measures, CBP will rate adjust and change those entries to type 03 and continue suspension until instructed to liquidate these entries. CBP will continue to evaluate Importers' continuous bonds in accordance with CBP's policies, and will continue to require single transaction bonds as appropriate. None of the above actions precludes CBP or other agencies from pursuing additional enforcement actions or penalties.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian M. Hoxie", with a stylized, cursive script.

Brian M. Hoxie  
Director, Enforcement Operations Division  
Trade Remedy Law Enforcement Directorate  
CBP Office of Trade

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<sup>112</sup> EAPA does not have a knowledge requirement for evasion as defined under 19 CFR 165.1, nor is there any requirement that an importer know of the material or false statement. Therefore, CBP does not need to determine any level of culpability, only that evasion occurred with entry.

Attachment

Table 5: Export Volume of Aluminum Extrusions 2018

<b>January 1, 2018 - December 31, 2018</b>	<b>Weight (lb.)</b>	<b>Weight (Tons)</b>	<b>Value (USD\$)</b>
Profit Margin Exhibit S-17	[ ]	[ ]	[ ]
Production sales Part D(3) and Exhibit S-18	[ ]	[ ]	[ ]
<b>Absolute Difference</b>	[ ]	[ ]	[ ]
Unaudited Financials Exhibit 29	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit S-17</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Part D(3) and Exhibit 18</b>	[ ]	[ ]	[ ]

Table 6: Export Volume of Aluminum Extrusions 2019

<b>January 1, 2019 - December 31, 2019</b>	<b>Weight (lb.)</b>	<b>Weight (tons)</b>	<b>Value (USD\$)</b>
Profit Margin Exhibit S-17	[ ]	[ ]	[ ]
Export Volume Exhibit 22	[ ]	[ ]	[ ]
<b>Absolute Difference</b>	[ ]	[ ]	[ ]
Unaudited Financials Exhibit 29	[ ]	[ ]	[ ]
<b>Difference</b>	[ ]	[ ]	[ ]
Production Sales Part D(3) and Exhibit S-18	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit S-17</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit 22</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit 29</b>	[ ]	[ ]	[ ]

Table 7: Total Value and Weight of Aluminum Extrusions 2018 and 2019

<b>2018</b>	<b>Weight (lb.)</b>	<b>Weight (Tons)</b>	<b>Value (USD\$)</b>
Profit margin calculations Exhibit S-17	[ ]	[ ]	[ ]
Production sales (Revenue) Part D(3) and Exhibit S-18	[ ]	[ ]	[ ]
<b>Absolute Difference</b>	[ ]	[ ]	[ ]
Unaudited financials Exhibit 29	[ ]	[ ]	[ ]
<b>Absolute Difference with Exh. S-17</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Exh. S-18</b>	[ ]	[ ]	[ ]
<b>2019</b>	<b>Weight (lb.)</b>	<b>Weight (Tons)</b>	<b>Value (USD\$)</b>
Profit margin calculations Exhibit S-17	[ ]	[ ]	[ ]
Production sales (Revenue) Part D (3) and Exhibit S-18	[ ]	[ ]	[ ]
<b>Absolute Difference</b>	[ ]	[ ]	[ ]
Unaudited financials Exhibit 29	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit S-17</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit S-18</b>	[ ]	[ ]	[ ]









Table 13: Differences between Global and Kingtom Invoices

Invoice Number	Global Exhibit D Weight (lb.)	Kingtom Exhibit 11 Weight (lb.)	Absolute Difference	Percent Difference
[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]

Table 12 summarizes the weight difference INCLUDING iron and wooden basket. *Note:* We are unaware if the weights listed on Kingtom's Exhibit 11 includes the iron basket and wood basket.

Table 14: Differences between Global and Kingtom Export Volumes and Values

Invoice Number	Date	Weight (lb.)	Value
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
Total Exhibit S-21		[ ]	[ ]
Total Exhibit 13		[ ]	[ ]
Absolute Difference		[ ]	[ ]

Table 15: Differences between Florida and Kingtom Invoices

Florida Invoice Number	Florida Invoice Weight (lb.)	Kingtom Invoice Actual Weight (lb.) Exhibit 11	Absolute Difference
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]

Table 16: Differences between Florida and Kingtom Reported Volume and Value

Invoice Number	Weight (LB)	Value
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
Totals Exhibit S-21	[ ]	[ ]
Totals Exhibit 13	[ ]	[ ]

<b>Difference</b>			
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Table 17: Differences between Florida and Kingdom Reported Volume and Value

<b>Invoice Number</b>	<b>Weight (LB)</b>	<b>Value</b>
<b>Totals Exhibit S-21</b>		
Totals Exhibit 13		
<b>Difference</b>		

Table 18: Differences between Classic Metals Invoices and Kingdom Invoices

<b>Invoice Number</b>	<b>Classic Metals Invoice Exhibit 19 Weight (LB)</b>	<b>Kingdom Exhibit 11 Weight (LB)</b>	<b>Absolute Difference (LB)</b>

Table 19: Differences between Classic Metals Invoices and Kingdom Invoices

<b>Invoice Number</b>	<b>Classic Metals Invoice Value Exhibit 19</b>	<b>Kingdom Exhibit 11 Value</b>	<b>Absolute Difference</b>

Table 20: Differences between Puertas y Ventanas Invoices and Kingdom Invoices

<b>Invoice Number</b>	<b>P&amp;V Exhibit D(21) Invoice (LB)</b>	<b>Kingdom Exhibit 11 Invoice Data (LB)</b>	<b>Absolute Difference (LB)</b>